

## Fill in this information to identify the case:

Debtor 1	RYAN'S ELECTRICAL SERVICES, LLC	
Debtor 2 (Spouse, if filing)		
United States Bankruptcy Court for the: NORTHERN	District of IOWA (State)	
Case number 20-00411		

## Official Form 410

## Proof of Claim

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

**Filers must leave out or redact** information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

## Part 1: Identify the Claim

1. Who is the current creditor?	Department of the Treasury - Internal Revenue Service Name of the current creditor (the person or entity to be paid for this claim)	
	Other names the creditor used with the debtor _____	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent?	Where should notices to the creditor be sent?	Where should payments to the creditor be sent? (if different)
Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Internal Revenue Service Name	Internal Revenue Service Name
	P.O. Box 7346 Number Street	PO BOX 330500 M/S 15 Number Street
	Philadelphia PA 19101-7346 City State ZIP Code	DETROIT MI 48232-6500 City State ZIP Code
	Contact phone 1-800-973-0424	Contact phone (313) 628-3620
	Contact email _____	Contact email _____
Creditor Number: 2285593		
Uniform claim identifier for electronic payments in chapter 13 (if you use one)		
- - - - -		
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on: _____ MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

**Part 2: Give Information About the Claim as of the Date the Case Was Filed**

6. Do you have any number you use to identify the debtor?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: <u>See Attachment</u>	
7. How much is the claim?	\$ 937,009.04	Does this amount include interest or other charges? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).
8. What is the basis of the claim?	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information.	
Taxes _____		
9. Is all or part of the claim secured?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. The claim is secured by a lien on property.  <b>Nature of property:</b> <input checked="" type="checkbox"/> Real Estate. If the claim is secured by the debtor's principal residence, file a Mortgage Proof of Claim Attachment (Official Form 410-A) with this Proof of Claim. <input checked="" type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other. Describe: <u>*All of debtor(s) right, title and interest to property - 26 U.S.C. §6321.</u>	
<b>Basis for perfection:</b> <u>See Attachment</u> Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)		
Value of Property: \$ _____		
Amount of the claim that is secured: \$ <u>862,805.44</u>		
Amount of the claim that is unsecured: \$ <u>74,203.60</u> (The sum of the secured and unsecured amounts should match the amount in line 7.)		
Amount necessary to cure any default as of the date of the petition: \$ _____		
Annual Interest Rate (when case was filed) <u>5 %</u> <input type="checkbox"/> Fixed <input checked="" type="checkbox"/> Variable		
10. Is this claim based on a lease?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____	
11. Is this claim subject to a right of setoff?	<input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Identify the property <u>See Attachment</u>	

**12. Is all or part of the claim entitled to priority under 11 U.S.C. §507(a)?**

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

No

Yes. Check all that apply:

Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). \$ \_\_\_\_\_

Up to \$3,025\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7). \$ \_\_\_\_\_

Wages, salaries, or commissions (up to \$13,650\*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4). \$ \_\_\_\_\_

Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8). \$ 74,203.38 \_\_\_\_\_

Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5). \$ \_\_\_\_\_

Other. Specify subsection of 11 U.S.C. § 507(a)(\_\_\_\_) that applies. \$ \_\_\_\_\_

**Amount entitled to priority**

\*Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

**Part 3: Sign Below**

**The person completing this proof of claim must sign and date it.**

**FRBP 9011(b).**

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

**A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both.**

**18 U.S.C. §§ 152, 157, and 3571.**

Check the appropriate box:

I am the creditor.

I am the creditor's attorney or authorized agent.

I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this Proof of Claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this Proof of Claim and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 05/06/2020  
MM / DD / YYYY

/s/ LINDA MERRITT

(Signature)

**Print the name of the person who is completing and signing this claim:**

Name	<u>LINDA</u>	<u>MERRITT</u>
	First name	Middle name
Title	<u>Bankruptcy Specialist</u>	
Company	<u>Internal Revenue Service</u>	
	Identify the corporate servicer as the company if the authorized agent is a servicer.	
Address	<u>PO BOX 330500 M/S 15</u>	
	Number	Street
	<u>DETROIT</u>	
	City	MI
		48232-6500
		ZIP Code

Contact Phone (313) 628-3620

Email: \_\_\_\_\_

# Proof of Claim for Internal Revenue Taxes



Form 410  
Attachment

Department of the Treasury/Internal Revenue Service

**In the Matter of:** RYAN'S ELECTRICAL SERVICES, LLC  
2917 FALLS AVE  
WATERLOO, IA 50701

Case Number	20-00411
Type of Bankruptcy Case	CHAPTER 11
Date of Petition	03/25/2020

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

**Secured Claims** (Notices of Federal tax lien filed under internal revenue laws before petition date)

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Penalty to Petition Date	Interest to Petition Date	Notice of Tax Lien Filed: Date	Office Location
XX-XXX1904	MISC PEN	12/31/2016	01/06/2020	\$0.00	\$191,143.54	\$2,073.71	02/18/2020	UCC Division Ho
							02/18/2020	Black Hawk Cour
XX-XXX1904	WT-FICA	03/31/2018	04/08/2019	\$49,046.68	\$53,015.49	\$7,170.48	08/05/2019	UCC Division Ho
							08/05/2019	Black Hawk Cour
XX-XXX1904	WT-FICA	06/30/2018	04/08/2019	\$103,944.24	\$57,237.31	\$9,507.56	08/05/2019	UCC Division Ho
							08/05/2019	Black Hawk Cour
XX-XXX1904	WT-FICA	09/30/2018	04/08/2019	\$99,413.92	\$48,043.34	\$7,734.36	08/05/2019	UCC Division Ho
							08/05/2019	Black Hawk Cour
XX-XXX1904	WT-FICA	12/31/2018	04/08/2019	\$77,485.80	\$19,365.85	\$4,912.53	08/05/2019	UCC Division Ho
							08/05/2019	Black Hawk Cour
XX-XXX1904	WT-FICA	06/30/2019	10/14/2019	\$0.00	\$6,809.77	\$5.12	12/03/2019	UCC Division Ho
							12/02/2019	Black Hawk Cour
XX-XXX1904	WT-FICA	09/30/2019	01/06/2020	\$104,330.72	\$19,450.88	\$2,114.14	02/10/2020	UCC Division Ho
							02/10/2020	Black Hawk Cour
				\$434,221.36	\$395,066.18	\$33,517.90		
<b>Total Amount of Secured Claims:</b>								<b>\$862,895.44</b>

**Unsecured Priority Claims** under section 507(a)(8) of the Bankruptcy Code

<u>Unsecured Priority Claims</u>					<u>Tax Due</u>	<u>Interest to Petition Date</u>
<u>Taxpayer ID Number</u>	<u>Kind of Tax</u>	<u>Tax Period</u>	<u>Date Tax Assessed</u>			
XX-XXX1904	CORP-INC	12/31/2019	1	Estimated- SEE NOTE	\$100.00	\$0.00
XX-XXX1904	FUTA	12/31/2019		04/06/2020	\$20.20	\$0.16
XX-XXX1904	WT-FICA	03/31/2020	2	Estimated- SEE NOTE	\$74,083.02	\$0.00
					<hr/> <u>\$74,203.22</u>	<hr/> <u>\$0.16</u>

I LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.

2 LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.

# Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 410  
Attachment

**In the Matter of:** RYAN'S ELECTRICAL SERVICES, LLC  
2917 FALLS AVE  
WATERLOO, IA 50701

Case Number
20-00411
Type of Bankruptcy Case
CHAPTER 11
Date of Petition
03/25/2020

## Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) . . . . . \$0.22

<b>Total Amount of Unsecured General Claims:</b>	<b>\$0.22</b>
--	---------------

1872

## COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT  BANKRUPTCY DOCKET: 20-00411	Lien Recorded : 08/05/2019 - 00:00AM Recording Number: UCC Number : F053254-8 Liber : Page :
Area: SMALL BUSINESS/SELF EMPLOYED #6 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 372454019

This Lien Has Been Filed in Accordance with  
Internal Revenue Regulation 301.6323(f)-1.

## Name of Taxpayer:

RYANS ELECTRICAL SERVICES LLC

## Residence:

2917 FALLS AVE  
WATERLOO, IA 50701-0000

With respect to each assessment below, unless notice of lien  
is refiled by the date in column(e), this notice shall constitute  
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
941	12/31/2017	XX-XXX1904	04/08/2019	05/08/2029	\$11,411.89
941	03/31/2018	XX-XXX1904	04/08/2019	05/08/2029	\$111,277.30
941	06/30/2018	XX-XXX1904	04/08/2019	05/08/2029	\$153,783.58
941	09/30/2018	XX-XXX1904	04/08/2019	05/08/2029	\$139,375.19
941	12/31/2018	XX-XXX1904	04/08/2019	05/08/2029	\$92,498.66

Filed at: Secretary of State UCC Division Hoover Bld Des Moines, IA 50319	Total	\$508,346.62
---	-------	--------------

This notice was prepared and executed at SEATTLE, WA  
on this, the 26th day of July, 2019.

Authorizing Official: PETER K LI	Title: REVENUE OFFICER	26-15-1312
-------------------------------------	---------------------------	------------

1872

## COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT  BANKRUPTCY DOCKET: 20-00411	Lien Recorded : 08/05/2019 - 00:00AM Recording Number: 2020-00002205 UCC Number : Liber : Page :
Area: SMALL BUSINESS/SELF EMPLOYED #6 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 372454119

This Lien Has Been Filed in Accordance with  
Internal Revenue Regulation 301.6323(f)-1.

Name of Taxpayer:

RYANS ELECTRICAL SERVICES LLC

Residence:

2917 FALLS AVE  
WATERLOO, IA 50701-0000

With respect to each assessment below, unless notice of lien  
is refiled by the date in column(e), this notice shall constitute  
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
941	12/31/2017	XX-XXX1904	04/08/2019	05/08/2029	\$11,411.89
941	03/31/2018	XX-XXX1904	04/08/2019	05/08/2029	\$111,277.30
941	06/30/2018	XX-XXX1904	04/08/2019	05/08/2029	\$153,783.58
941	09/30/2018	XX-XXX1904	04/08/2019	05/08/2029	\$139,375.19
941	12/31/2018	XX-XXX1904	04/08/2019	05/08/2029	\$92,498.66

Filed at: Black Hawk County Recorder Black Hawk Courthouse Waterloo, IA 50703	Total	\$508,346.62
---	-------	--------------

This notice was prepared and executed at SEATTLE, WA  
on this, the 26th day of July, 2019.

Authorizing Official: PETER K LI	Title: REVENUE OFFICER	26-15-1312
-------------------------------------	---------------------------	------------

1872

## COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT  BANKRUPTCY DOCKET: 20-00411	Lien Recorded : 12/03/2019 - 00:00AM Recording Number: UCC Number : F053680-7 Liber : Page :
Area: SMALL BUSINESS/SELF EMPLOYED #6 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 394741119

This Lien Has Been Filed in Accordance with  
Internal Revenue Regulation 301.6323(f)-1.

## Name of Taxpayer:

RYANS ELECTRICAL SERVICES LLC

## Residence:

2917 FALLS AVE  
WATERLOO, IA 50701-0000

With respect to each assessment below, unless notice of lien  
is refiled by the date in column(e), this notice shall constitute  
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
941	06/30/2019	XX-XXX1904	10/14/2019	11/13/2029	\$6,641.13

Filed at: Secretary of State UCC Division Hoover Bld Des Moines, IA 50319	Total	\$6,641.13
---	-------	------------

This notice was prepared and executed at SEATTLE, WA  
on this, the 22nd day of November, 2019.

Authorizing Official: PETER K LI	Title: REVENUE OFFICER	26-15-1312
-------------------------------------	---------------------------	------------

1872

## COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT  BANKRUPTCY DOCKET: 20-00411	Lien Recorded : 12/02/2019 - 00:00AM Recording Number: 2020-00009951 UCC Number : Liber : Page :
Area: SMALL BUSINESS/SELF EMPLOYED #6 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 394741219

This Lien Has Been Filed in Accordance with  
Internal Revenue Regulation 301.6323(f)-1.

## Name of Taxpayer:

RYANS ELECTRICAL SERVICES LLC

## Residence:

2917 FALLS AVE  
WATERLOO, IA 50701-0000

With respect to each assessment below, unless notice of lien  
is refiled by the date in column(e), this notice shall constitute  
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
941	06/30/2019	XX-XXX1904	10/14/2019	11/13/2029	\$6,641.13

Filed at: Black Hawk County Recorder Black Hawk Courthouse Waterloo, IA 50703	Total	\$6,641.13
---	-------	------------

This notice was prepared and executed at SEATTLE, WA  
on this, the 22nd day of November, 2019.

Authorizing Official: PETER K LI	Title: REVENUE OFFICER	26-15-1312
-------------------------------------	---------------------------	------------

1872

## COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT  BANKRUPTCY DOCKET: 20-00411	Lien Recorded : 02/10/2020 - 00:00AM Recording Number: UCC Number : F053878-4 Liber : Page :
Area: SMALL BUSINESS/SELF EMPLOYED #6 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 406503520

This Lien Has Been Filed in Accordance with  
Internal Revenue Regulation 301.6323(f)-1.

## Name of Taxpayer:

RYANS ELECTRICAL SERVICES LLC

## Residence:

2917 FALLS AVE  
WATERLOO, IA 50701-0000

With respect to each assessment below, unless notice of lien  
is refiled by the date in column(e), this notice shall constitute  
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
941	09/30/2019	XX-XXX1904	01/06/2020	02/05/2030	\$106,897.28

Filed at: Secretary of State UCC Division Hoover Bld Des Moines, IA 50319	Total	\$106,897.28
---	-------	--------------

This notice was prepared and executed at SEATTLE, WA  
on this, the 30th day of January, 2020.

Authorizing Official: PETER K LI	Title: REVENUE OFFICER	26-15-1312
-------------------------------------	---------------------------	------------

1872

## COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT  BANKRUPTCY DOCKET: 20-00411	Lien Recorded : 02/10/2020 - 00:00AM Recording Number: 2020-00013927 UCC Number : Liber : Page :
Area: SMALL BUSINESS/SELF EMPLOYED #6 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 406503620

This Lien Has Been Filed in Accordance with  
Internal Revenue Regulation 301.6323(f)-1.

## Name of Taxpayer:

RYANS ELECTRICAL SERVICES LLC

## Residence:

2917 FALLS AVE  
WATERLOO, IA 50701-0000

With respect to each assessment below, unless notice of lien  
is refiled by the date in column(e), this notice shall constitute  
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
941	09/30/2019	XX-XXX1904	01/06/2020	02/05/2030	\$106,897.28

Filed at: Black Hawk County Recorder Black Hawk Courthouse Waterloo, IA 50703	Total	\$106,897.28
---	-------	--------------

This notice was prepared and executed at SEATTLE, WA  
on this, the 30th day of January, 2020.

Authorizing Official: PETER K LI	Title: REVENUE OFFICER	26-15-1312
-------------------------------------	---------------------------	------------

1872

## COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT  BANKRUPTCY DOCKET: 20-00411	Lien Recorded : 02/18/2020 - 00:00AM Recording Number: UCC Number : F0538853 Liber : Page :
Area: SMALL BUSINESS/SELF EMPLOYED #6 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 408099120

This Lien Has Been Filed in Accordance with  
Internal Revenue Regulation 301.6323(f)-1.

## Name of Taxpayer:

RYANS ELECTRICAL SERVICES LLC

## Residence:

2917 FALLS AVE  
WATERLOO, IA 50701-0000

With respect to each assessment below, unless notice of lien  
is refiled by the date in column(e), this notice shall constitute  
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
6721	12/31/2016	XX-XXX1904	01/06/2020	02/05/2030	\$191,119.54

Filed at: Secretary of State UCC Division Hoover Bld Des Moines, IA 50319	Total	\$191,119.54
---	-------	--------------

This notice was prepared and executed at SEATTLE, WA  
on this, the 10th day of February, 2020.

Authorizing Official: PETER K LI	Title: REVENUE OFFICER	26-15-1312
-------------------------------------	---------------------------	------------

1872

## COURT RECORDING DATA

INTERNAL REVENUE SERVICE FACSIMILE FEDERAL TAX LIEN DOCUMENT  BANKRUPTCY DOCKET: 20-00411	Lien Recorded : 02/18/2020 - 00:00AM Recording Number: 2020-00014302 UCC Number : Liber : Page :
Area: SMALL BUSINESS/SELF EMPLOYED #6 Lien Unit Phone: (800) 913-6050	IRS Serial Number: 408099220

This Lien Has Been Filed in Accordance with  
Internal Revenue Regulation 301.6323(f)-1.

## Name of Taxpayer:

RYANS ELECTRICAL SERVICES LLC

## Residence:

2917 FALLS AVE  
WATERLOO, IA 50701-0000

With respect to each assessment below, unless notice of lien  
is refiled by the date in column(e), this notice shall constitute  
the certificate of release of lien as defined in IRC 6325(a).

Form (a)	Period (b)	ID Number (c)	Assessed (d)	Refile Deadline (e)	Unpaid Balance (f)
6721	12/31/2016	XX-XXX1904	01/06/2020	02/05/2030	\$191,119.54

Filed at: Black Hawk County Recorder Black Hawk Courthouse Waterloo, IA 50703	Total	\$191,119.54
---	-------	--------------

This notice was prepared and executed at SEATTLE, WA  
on this, the 10th day of February, 2020.

Authorizing Official: PETER K LI	Title: REVENUE OFFICER	26-15-1312
-------------------------------------	---------------------------	------------